

# **Multiemployer Defined Benefit Pension Plans Potentially Eligible for Special Financial Assistance Under the American Rescue Plan Act**

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# Multiemployer Defined Benefit Pension Plans Potentially Eligible for Special Financial Assistance Under the American Rescue Plan Act

Multiemployer defined benefit (DB) pension plans are private-sector pensions sponsored by more than one employer and maintained as part of a collective bargaining agreement. In DB plans, participants typically receive regular monthly benefit payments in retirement. In 2017, about 3% of all private-sector DB pension plans, covering 29% of all DB pension plan participants, were multiemployer DB plans. In that year, there were 1,229 multiemployer DB plans with 10.4 million participants. Among multiemployer DB plans, 9.2% of plans covering 11.8% of participants were financially troubled and expected to become insolvent within 19 years (in *critical and declining* status).

Section 9704 in Title IX, Subtitle H, of the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2) provides *special financial assistance* in the form of grants to eligible financially troubled multiemployer DB pension plans. Plans receiving special financial assistance are to be able to pay benefits through 2051.

A plan is eligible for special financial assistance if it (1) is in critical and declining status in any plan year from 2020 through 2022; (2) had an application to suspend benefits under the Multiemployer Pension Reform Act of 2014 (MPRA, enacted as part of P.L. 113-235) approved prior to the enactment of ARPA (March 11, 2021); (3) is in critical status in any plan year from 2020 through 2022, has a modified funded percentage of less than 40% (calculated as the current value of plan assets divided by the present value of plan liabilities, using a specified interest rate), and the ratio of active to inactive participants is less than 2:3; or (4) became insolvent after December 14, 2014, and was not terminated by the date of enactment of ARPA.

This report provides a list of plans that meet or might meet these eligibility criteria based on the most recent available data from the Department of Labor (DOL), the Department of the Treasury, and the Pension Benefit Guaranty Corporation (PBGC). Because this report uses the most recently available data (in some cases from plan year 2018 or 2019), some plans listed may not be eligible based on their financial conditions in 2020, 2021, or 2022. Similarly, some plans that are not listed in this report based on financial information from 2018 or 2019 might become eligible based on their financial conditions in 2020, 2021, or 2022. In addition, it is possible that some eligible plans might not apply for special financial assistance, perhaps because, in some cases, the amount of special financial assistance they would receive would be zero or a very small amount. More detailed information regarding eligibility for, and calculating the amount of, special financial assistance is to be available when PBGC issues regulations or guidance. Under ARPA, PBGC is required to issue regulations or guidance by July 9, 2021.

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## Introduction

Section 9704 in Title IX, Subtitle H, of the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2) provides financial assistance to eligible financially troubled multiemployer defined benefit (DB) pension plans. For more information on Section 9704, see CRS In Focus IF11765, *Special Financial Assistance to Multiemployer Plans*.

This report provides a list of multiemployer DB plans that meet or might meet the eligibility requirements for the special financial assistance using the most recently available data. The report provides (1) background on multiemployer DB pension plans, (2) an overview of the special financial assistance, (3) a description of the four eligibility criteria, and (4) a listing of plans (along with each plan's participant and funding data) that satisfy the eligibility criteria using the most recently available data. An **Appendix** also lists the plans that meet or might meet each criteria, separated by criteria and in alphabetical order.

The list of eligible plans in this report should *not* be interpreted as definitive. Eligibility for special financial assistance under some criteria—such as those that have had applications to suspend benefits under the Multiemployer Pension Reform Act of 2014 (MPRA, enacted as part of P.L. 113-235) approved—can be determined with certainty. However, eligibility under other criteria depends on the financial condition of plans in 2020-2022. Data is not yet available for these years for all plans; this report uses the most recently available public data to identify plans that might be eligible. Additional plans might become eligible for special financial assistance based on their financial conditions in plan years 2020-2022. Similarly, plans that meet eligibility criteria based on their 2018 or 2019 data might improve their financial conditions and would no longer meet eligibility criteria based on their 2020-2022 data.

In addition, this report is not intended to indicate which plans will apply for special financial assistance. Eligible plans *may, but are not required to*, apply for special financial assistance. Finally, some plans that are eligible and apply for special financial assistance might not receive any, depending on forthcoming regulations or guidance to be issued by the Pension Benefit Guaranty Corporation (PBGC).

## Background on Multiemployer DB Plans

A multiemployer pension plan is sponsored by more than one employer and is maintained as part of a collective bargaining agreement. In DB plans, participants typically receive regular monthly benefit payments in retirement.<sup>1</sup>

In 2017, there were 1,229 multiemployer DB plans with 10.4 million participants. Among multiemployer DB plans, 9.2% of plans covering 11.8% of participants were financially troubled and expected to become insolvent within 19 years (in *critical and declining* status).

In some instances, eligibility for special financial assistance depends on three measures of a plan's financial health: its funded ratio, its zone certification status, and the ratio of active to inactive participants.

A plan's *funded ratio* measures plan assets (i.e., the value of a plan's investments) as a percentage of plan liabilities (the value of benefits owed). A plan with a funded ratio of 100% has sufficient assets to pay all promised benefits. In contrast, a plan with a funded ratio of 50% is able to fund

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<sup>1</sup> For more information on multiemployer DB plans, see CRS Report R43305, *Multiemployer Defined Benefit (DB) Pension Plans: A Primer*.

half of all promised benefits. The funded ratio is an important determinant for a plan's zone status, described below.

Plans report two different funded ratios, which are calculated as the proportion of plan assets to plan liabilities. This is because plans report two values of assets and two values of liabilities: the actuarial value and current value of assets and the actuarial value and the current value (RPA '94, named for the Retirement Protection Act of 1994) of liabilities.

The two values of assets are generally similar. The main difference between the two values of liabilities is the discount rate used to calculate the present value of future benefit obligations.<sup>2</sup> The *actuarial* valuation of liabilities typically discounts them using the expected return on assets. The RPA '94 *current* liability uses a lower discount rate based around the interest rates on 30-year Treasury securities. The RPA '94 valuation method results in a higher valuation of plan liabilities compared to the actuarial valuation method. Thus, the funded ratio on a current basis is typically lower than the funded ratio on an actuarial basis.

Multiemployer DB plans annually certify the plan's financial status—known as the plan's *zone status*. **Table 1** summarizes the zone status categories. Although a plan's zone status is based on several criteria, its funded ratio is a primary component. Zone status designations are based on the funded ratio on an actuarial basis.

**Table 2** includes data on plan funded ratios (and plan underfunding) on both the current and actuarial basis.<sup>3</sup>

**Table 1. Multiemployer Defined Benefit Plan Zone Status Categories**

Category	Description
No Category (sometimes called green zone)	Plans that do not meet any of the categories below are often called green zone plans. A green zone plan does not have to address its underfunding, if any.
Endangered (sometimes called yellow zone) / Seriously Endangered (sometimes called orange zone)	A plan is in endangered status if (1) the plan's funded ratio is less than 80% or (2) the plan has a funding deficiency in the current year or is projected to have one in the next six years.  A plan is seriously endangered if it meets both of these criteria.
Critical (sometimes called red zone)	A plan is in critical status if any of the following conditions apply: (1) the plan's funded ratio is less than 65% and in the next six years the value of the plan's assets and contributions will be less than the value of benefits; (2) in the current year, the plan is not expected to receive 100% of the contributions required by the plan sponsor, or the plan is not expected to receive 100% of the required contributions for any of the next three years (four years if the plan's funding ratio is 65% or less); (3) the plan is expected to be insolvent within five years (within seven years if the plan's funding ratio is 65% or less); or (4) the cost of the current year's benefits and the interest on unfunded liabilities are greater than the contributions for the current year, the present value of benefits for inactive participants is greater than the present value of benefits for active participants, and there is expected to be a funding deficiency within five years. Plans not in critical status may elect to be in critical status if they are projected to be so in the next five years.

<sup>2</sup> The value of benefit obligations is expressed as a present value. For more information on calculating the present value of pension benefits, see CRS Report R46366, *Single-Employer Defined Benefit Pension Plans: Funding Relief and Modifications to Funding Rules*.

<sup>3</sup> Underfunding is the amount by which plan liabilities exceed plan assets. Underfunding on an RPA '94 basis uses current values, and underfunding on an actuarial basis uses actuarial values.

Category	Description
Critical and Declining	A plan is in critical and declining status if (1) it is in critical status and (2) the plan actuary projects that the plan will become insolvent within the current year or within either the next 14 years or the next 19 years, as specified in law.

**Source:** CRS.

**Notes:** The Pension Protection Act of 2006 (P.L. 109-280) required plans to report their status as endangered, seriously endangered, or critical. The Multiemployer Pension Reform Act of 2014 (passed as part of P.L. 113-235) added the status of critical and declining.

Another measure of a plan's financial health is the ratio of active to inactive participants. *Active* participants are workers currently in employment covered by a plan and who are earning future benefits under the plan. *Inactive* participants are those not earning benefits under the plan. This category of participants includes retired participants, separated vested participants—individuals owed benefits upon retirement but who are not earning benefits under the plan (generally because they are no longer working for employers who participate in the plan and have not yet retired)—and beneficiaries (such as spouses of deceased participants who are receiving benefits from the plan). Employer contributions to multiemployer plans are generally made as a dollar amount per hour worked per active participant. DB pension plans that have high percentages of active workers are better able to rely on future contributions from plan sponsors to make up for plan underfunding. This is because, on a per participant basis, employers' contributions toward the underfunding will be larger in plans with higher percentages of active workers.

## Eligibility for Special Financial Assistance

As specified in ARPA, a plan can apply for special financial assistance through December 31, 2025. A plan is eligible for special financial assistance if it meets at least one of the following conditions:

1. It is in critical and declining status in any plan year from 2020 through 2022;
2. It had an application to suspend benefits under MPRA approved prior to the enactment of ARPA (March 11, 2021);
3. It is in critical status in any plan year from 2020 through 2022, has a modified funded percentage of less than 40% (calculated as the current value of plan assets divided by the present value of plan liabilities, using a specified interest rate), and the ratio of active to inactive participants in the plan is less than 2:3; or
4. It became insolvent after December 14, 2014, and was not terminated by the date of enactment of ARPA.<sup>4</sup>

Plans receiving special financial assistance are to be able to pay benefits through 2051. Simulations by the Congressional Budget Office indicated that an average of 185 plans will receive \$86 billion in special financial assistance.<sup>5</sup>

<sup>4</sup> An insolvent plan is one that cannot pay all of its promised benefits in a year. A plan is terminated if all employers withdraw from the plan or it meets other conditions in Title 29, Section 1341a, of the *United States Code*.

<sup>5</sup> See Congressional Budget Office, Score of Ways and Means Reconciliation Recommendations, <https://www.cbo.gov/system/files/2021-02/hwaysandmeansreconciliation.pdf>.

## Methodology to Determine Eligibility for Special Financial Assistance

The following sections describe the four eligibility conditions for a multiemployer DB plan to qualify for special financial assistance. Each section outlines the methodology used to identify plans that meet or might meet the criteria (based on the most recently available data). PBGC is required to issue regulations or guidance by July 9, 2021, which is to set the requirements for special financial assistance applications.

**Table 2** lists all plans that meet or potentially meet the eligibility requirements for special financial assistance based on at least one of the criteria, along with participant and funding information for each plan. Plans are listed in descending order based on the total number of participants. Some plans meet or potentially meet more than one eligibility criteria.

The **Appendix** provides a list of the plans that meet or potentially meet the requirements under each of the four eligibility criteria. Plans are listed in alphabetical order under each category, and some plans are listed under more than one category.

The plan listings in **Table 2** and in the **Appendix** are not definitive, nor do they show which plans will receive special financial assistance. An eligible plan would have to apply and be approved for special financial assistance.

Plan information presented in this report comes from the Department of Labor (DOL), PBGC, and U.S. Treasury websites. In addition, CRS examined publicly available Form 5500 filing datasets from plan years 2018 and 2019.<sup>6</sup> Nearly all private-sector pension plans are required to file Form 5500 with the Internal Revenue Service (IRS), DOL, and PBGC. The Form 5500 and required schedules contain information on the number of active and inactive plan participants, plan financial data, and zone status of the plan.<sup>7</sup> Most multiemployer plans are required to file Schedule MB, which contains plan and actuarial information specific to multiemployer plans.

### Criteria 1: Plan Is in Critical and Declining Status in Any Plan Year from 2020 Through 2022

Multiemployer DB plans in endangered, seriously endangered, critical, or critical and declining status must provide notice to participants, beneficiaries, the bargaining parties, PBGC, and DOL. DOL posts these notices on its website, but the DOL website does not always have notices posted for all of the plans with these status designations.<sup>8</sup> For example, in 2018 (the most recent year for which complete Form 5500 data is available), 121 plans were in critical and declining status, yet the DOL website has status notices for 73 plans.<sup>9</sup> For more recent years, it is possible that not all

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<sup>6</sup> The most recent year for which there is complete data is 2018. Some 2019 data is available but is not yet complete. Individual Form 5500 filings for some plans may be available through an online search for more recent years, but they are not yet included in any datasets.

<sup>7</sup> DOL provides the Form 5500 data at <https://www.dol.gov/agencies/ebsa/about-ebsa/our-activities/public-disclosure/foia/form-5500-datasets>.

<sup>8</sup> See DOL, “Critical, Critical and Declining, Endangered and WRERA Status Notices,” <https://www.dol.gov/agencies/ebsa/about-ebsa/our-activities/public-disclosure/critical-status-notice>.

<sup>9</sup> CRS analysis of Form 5500 data for plan year 2018 found that 121 plans that had filed Schedule MB were in critical and declining status. Not all Schedule MB filings include a zone status; in these cases, CRS examined the filed Form 5500 to find the zone status.



plans have completed their evaluations. As of the date of this report, there were 59, 64, and 1 critical and declining status notices on the DOL website for 2019, 2020, and 2021, respectively.<sup>10</sup>

In addition to plans with critical and declining status notices posted on the DOL website, **Table 2** includes plans in critical and declining status (1) in plan years 2018 and 2019, (2) in the 2019 plan year only, and (3) in the 2018 plan year that have not yet filed Schedule MB for the 2019 plan year. Plans that were in critical and declining status in 2018 or 2019, improved their funding, and filed critical status notices or endangered status notices with DOL in 2020 or 2021 were not included as having met this criteria (though these plans might qualify for special financial assistance under other criteria).<sup>11</sup>

In total, 123 plans are potentially eligible for special financial assistance based on this criteria. Thus far, 64 plans have met the eligibility criteria due to filing a critical and declining status notice to DOL for 2020 or 2021. Fifty-nine additional plans were in critical and declining status in 2018 or 2019 and are potentially eligible for special financial assistance if they maintain this status in 2020, 2021, or 2022.<sup>12</sup>

### **Criteria 2: Plan Has Been Approved to Suspend Benefits Under MPRA as of March 11, 2021**

MPRA permitted plans in critical and declining status to apply to suspend benefits if the benefit suspensions would enable the plan to avoid insolvency. Treasury posts plan applications and approval status for MPRA benefit suspensions on a publicly available website.<sup>13</sup> As of March 11, 2021 (the date of enactment of ARPA), 18 plans had been approved to suspend benefits and so are eligible for special financial assistance under this criteria.

### **Criteria 3: Plan Is in Critical Status in Any Year from 2020 through 2022 and Meets Specified Participant and Funding Requirements**

A plan is eligible for special financial assistance if it (1) is in critical status in any plan year from 2020 through 2022, (2) has a modified funded ratio of less than 40%, and (3) the ratio of active to inactive participants is less than 2:3.<sup>14</sup> As noted, Form 5500 datasets for plan year 2020 are not

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<sup>10</sup> In 2020, there were 65 notices posted, but one plan's notice (Roofers and Slaters Local 248 Pension Plan) was duplicated.

<sup>11</sup> Several large plans that were in declining status in 2019 filed critical status notices to DOL in 2020, did not meet any other criteria based on the most recent available data, and so are not included in **Table 2**. These plans include the United Mine Workers of America 1974 Pension Plan (UMWA), the Pace Industry Union-Management Pension Fund, the National Integrated Group Pension Plan, and the FELRA & UFCW Pension Plan, each of which has over 50,000 participants. These plans might qualify for special financial assistance under Criteria 3 based on their financial status in 2020-2022. However, funding and participant data for plan year 2020 is not yet available, so eligibility under Criteria 3 cannot be determined. The future funded status of the UMWA plan could improve as a result of annual financial assistance in P.L. 116-94.

<sup>12</sup> It is possible that the zone status for some of these plans could become critical in 2020, 2021, or 2022, so these plans could be eligible for special financial assistance if they meet the additional criteria for plans in critical status.

<sup>13</sup> See <https://home.treasury.gov/services/the-multiemployer-pension-reform-act-of-2014/applications-for-benefit-suspension>.

<sup>14</sup> Funded ratio refers to the funded ratio on a current basis and is calculated as the current value of assets (found on Line 1(b)(1) of Schedule MB) divided by the current value of liabilities (found on Line 1(d)(2)(A) of Schedule MB). The active to inactive participant ratio of 2:3 is equivalent to active participants being 40% of total participants. This was calculated using the number of active participants (found on line 2(b)(3)(c)(1) of Schedule MB) divided by the number of total participants (found on line 2(b)(4)(1) of Schedule MB). PBGC has not yet issued regulations or guidance to determine how to calculate the funded percentage and the ratio of active to inactive participants for



yet available.<sup>15</sup> CRS analyzed Form 5500 data for plan years 2018 and 2019 to determine which plans met the three conditions under this criteria in those years.

The following groups of plans were selected for inclusion in **Table 2**: (1) those that met the three conditions for both plan years 2018 and 2019, (2) those that met the three conditions in 2019 only, and (3) those that met the three conditions in 2018 but did not file Schedule MB for 2019.

These plans might be eligible for special financial assistance. While some plans in critical status see improvements in their funded status, many do not. However, some plans listed in **Table 2** may see improvements in 2020 and so would not be eligible for special financial assistance under this criteria.<sup>16</sup>

In total, 85 plans meet this criteria based on their 2018 or 2019 plan data and might be eligible for special financial assistance.<sup>17</sup>

#### **Criteria 4: Plan Became Insolvent After December 14, 2014, and Was Not Terminated by the Date of Enactment of ARPA (March 11, 2021)**

PBGC provides data on multiemployer DB plan insolvency and terminations.<sup>18</sup> Two plans became insolvent after December 14, 2014, but were terminated before the date of enactment of ARPA.<sup>19</sup>

In total, 42 plans became insolvent after December 14, 2014, and were not terminated by the date of enactment of ARPA and so are eligible for special financial assistance under this criteria.

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purposes of determining eligibility for special financial assistance under ARPA.

<sup>15</sup> Individual plan Form 5500 filings for plan year 2020 may be available by search at <https://www.efast.dol.gov/portal/app/disseminatePublic?execution=e1s1>. The dataset for plan year 2020 is not available on DOL's website.

<sup>16</sup> In addition, plans could become critical and declining in 2020, 2021, or 2022 and would be eligible for special financial assistance.

<sup>17</sup> Six additional plans that met this criteria based on 2018 or 2019 data filed critical and declining status notices in 2020 or 2021 and so are not included as being eligible under this criteria (but are included as being eligible based on their critical and declining status). Two additional plans filed endangered status notices in 2020 and are not included as being eligible under this criteria.

<sup>18</sup> The most recent data is available for download under the file name "Multiemployer Pension Plan Terminations, Mergers, and Insolvencies" at <https://www.pbgc.gov/open/index>. CRS had saved copies of previous years' data, which no longer appear to be available on the open data site. Archived data from FY2015 to FY2019 is available at <https://web.archive.org/web/20200228134317/https://www.pbgc.gov/sites/default/files/termination-merger-insolvency-notices.xlsx>.

<sup>19</sup> These plans are (1) the ALA—Lithographic Industry Pension Plan and (2) the Textile Processors Service Trades Health Care Professional and Technical Employees International Union Local No. 1 Pension Fund.

**Table 2. Multiemployer Defined Benefit Pension Plans That Meet or Might Meet Eligibility Criteria for Special Financial Assistance Under the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2)**

In descending order by total number of participants; plan names are generally listed as they appear on the Form 5500 filing (including misspellings and inconsistent abbreviations) to enable searching on the DOL website

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Central States, Southeast & Southwest Areas Pension Plan 366044243	383,658	\$43,622,264,779 23.2%	\$39,823,531,020 24.8%	X	X			
So CA UFCW Unions & Food Employers Joint Pension Trust Fund 951939092	183,643	\$7,902,240,874 37.1%	\$2,165,450,806 69.2%				X	
UFCW - Northern California Employers Joint Pension 946313554	134,544	\$8,296,969,983 27.1%	\$2,747,836,417 54.5%				X	
Bakery & Confectionery Union & Industry International Pension Fund 526118572	107,912	\$8,145,264,871 31.7%	\$3,824,659,577 50.4%	X	X			
The Legacy Plan of the Unite Here Retirement Fund 820994119	99,442	\$3,097,736,609 17.5%	\$1,468,148,907 31.5%				X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
New England Teamsters & Trucking Industry Pension 46372430	71,909	\$15,006,721,692 14.9%	\$5,660,460,501 32.5%		X			
American Federation of Musicians and Employers' Pension Fund and Subsidiary 516120204	50,135	\$3,518,532,903 33.9%	\$1,258,812,904 59.2%	X	X			
Laborers National Pension Fund 751280827	44,608	\$2,317,531,236 36.4%	\$491,013,333 74.5%				X	
GCIU - Employer Retirement Benefit Plan 916024903	43,840	\$1,794,705,486 34.1%	\$783,237,831 55.6%	X	X			
United Food and Commercial Workers Unions & Employers Midwest Pension Fund 366508328	37,191	\$1,839,270,899 34.0%	\$785,883,571 55.5%	X	X			
New York State Teamsters Conference Pension & Retirement Fund 166063585	33,606	\$3,518,213,963 29.4%	\$1,204,237,321 55.8%			X	X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Graphic Communications Conference of the International Brotherhood of Teamsters National Pension Fund 526118568	32,604	\$1,476,349,824 18.9%	\$972,494,753 26.2%	X	X			
UFCW Union & Participating Food Industry Employers Tri-State Pension Fund 236396097	32,331	\$1,175,722,782 22.1%	\$532,798,385 40.0%	X	X			
Ohio Carpenters' Pension Plan 346574360	30,197	\$3,855,947,820 34.9%	\$1,355,624,379 60.3%				X	
CWAITU Negotiated Pension Plan 136212879	27,202	\$894,759,548 38.1%	\$445,482,507 55.3%	X	X			
Automotive Industries Pension Plan 941133245	25,085	\$2,278,427,437 32.1%	\$1,073,048,859 50.0%	X	X			
Retail, Wholesale & Department Store International Union and Industry Pension Fund 630708442	23,424	\$655,740,109 34.5%	\$165,087,719 69.7%				X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Western Pennsylvania Teamsters and Employers Pension Fund 256029946	21,707	\$2,353,359,270 19.5%	\$1,148,189,298 34.6%			X		
UFCW Local One Pension Fund 166144007	20,311	\$982,374,853 21.7%	\$446,372,321 38.9%	X				
Carpenters' Pension Trust Fund - Detroit and Vicinity 386242188	20,252	\$3,150,041,003 19.7%	\$1,476,598,659 34.5%	X	X			
Operating Engineers' Local 324 Pension Fund 381900637	18,226	\$2,681,461,956 32.9%	\$807,039,640 62.3%				X	
United Food and Commercial Workers Unions and Employers Pension Plan 396069053	16,613	\$361,385,599 53.9%	\$47,446,399 90.1%	X	X			
United Food & Commercial Workers Union - Employer Pension Fund 346665155	15,749	\$420,300,260 37.9%	\$112,204,246 69.0%				X	
IUE-CWA Pension Plan 226250252	14,251	\$412,353,193 39.9%	\$161,291,438 63.7%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
UFCW Unions and Participating Employers Pension Plan 526117495	12,812	\$280,830,972 28.5%	\$90,328,913 56.8%				X	
United Food and Commercial Workers Union Local 152 Retail Meat Pension Plan 236209656	11,117	\$579,302,435 32.8%	\$204,025,973 57.9%	X	X			
Pension Fund for Hospital and Health Care Employees, Philadelphia and Vicinity 232627428	11,040	\$855,090,224 28.1%	\$273,742,295 56.8%				X	
Local 153 Pension Fund 132864289	10,873	\$430,965,143 27.1%	\$199,600,328 46.0%		X			
Graphic Arts Industry Joint Pension Trust 521074215	10,262	\$554,886,342 18.0%	\$325,696,148 27.2%	X	X			
Cleveland Bakers and Teamsters Pension Fund 340904419	9,584	\$740,511,520 29.6%	\$264,480,376 55.1%				X	
Soft Drink and Brewery Workers Union Local 812 Retirement Fund 135660090	8,395	\$936,996,256 30.4%	\$301,464,330 58.6%				X	

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				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Kansas Construction Trades Open End Pension Trust Fund 486171387	8,375	\$276,304,999 33.9%	\$85,905,230 63.7%				X	
Teamsters Local 210 Affiliated Pension Trust Fund 203856052	7,837	\$255,436,115 39.7%	\$64,994,390 72.1%	X	X			
Western States Office & Professional Employees Pension Fund 946076144	7,531	\$335,925,030 46.9%	\$85,142,127 78.9%			X		
New Jersey Building Laborers Statewide Pension Fund 226077693	7,461	\$973,136,340 33.0%	\$289,681,973 63.9%				X	
Oregon Processors Seasonal Employees Pension Plan 930694182	7,339	\$18,590,946 28.0%	\$9,886,653 43.9%	X	X			
Indiana Carpenters Pension Fund 356057648	7,074	\$860,007,769 34.6%	\$205,132,096 69.6%				X	



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				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
U.F.C.W. District Union Local Two & Employers Pension Fund 436049855	6,764	\$159,494,751 40.5%	\$70,188,210 59.8%		X			
Upstate New York Engineers Pension Fund 150614642	6,734	\$650,789,489 31.6%	\$233,738,797 56.3%				X	
Trucking Employees of North Jersey Pension Fund 226063702	6,322	\$859,582,559 8.1%	\$652,677,988 10.4%		X			
United Wire, Metal & Machine Pension Fund 136596940	6,043	\$437,027,885 34.8%	\$153,426,589 60.3%		X			
United Furniture Workers Successor Pension Fund 822674654	5,962	n/a	n/a					X
Local 1245 Labor-Management Pension Fund 516090661	5,949	\$165,821,588 34.7%	\$51,312,690 65.8%				X	
Alaska United Food & Commercial Workers Pension Fund 916123694	5,830	\$314,329,079 37.6%	\$70,176,739 74.6%				X	

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United Furniture Workers Pension Fund A 135511877	5,770	\$79,248,849 36.2%	\$34,632,309 57.1%	X		X		
SW OH Regional Council of Carpenters Pension Plan 316127287	5,470	\$514,100,330 29.0%	\$242,007,579 47.2%	X	X	X		
Construction Industry and Laborers Joint Pension Trust for So Nevada, Plan A 880135695	5,257	\$1,018,036,058 27.5%	\$346,766,732 53.9%				X	
The Newspaper Guild International Pension Plan 521082662	5,109	\$119,976,288 42.3%	\$30,342,995 75.2%		X			
UFCW Regional Pension Fund 166062287	4,720	\$131,708,851 32.2%	\$29,579,300 67.3%				X	
Road Carriers Local 707 Pension Fund 516106510	4,341	\$861,849,287 0.6%	\$648,838,442 0.8%		X			X

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				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Local 807 Labor Management Pension Fund 516099111	4,337	\$405,272,486 25.6%	\$191,290,780 42.0%		X			
Local 888 Pension Fund 136367793	4,243	\$143,037,597 30.5%	\$105,342,007 38.2%		X			
Whse Employees Union Local 169 and Employers Joint Pension Fund 236230368	4,221	\$211,754,120 21.7%	\$90,277,315 41.9%	X	X			
Local 210'S Pension Plan 132562528	4,169	\$94,396,437 19.1%	\$51,893,809 30.1%	X	X			
Distributors Association Warehousemens Pension Trust 940294755	4,088	\$156,913,634 39.7%	\$73,564,279 58.5%		X			
Resilient Floor Covering Pension Fund 946284071	4,000	\$508,055,634 39.6%	\$140,692,659 71.3%				X	
So. CA, AZ, CO, & So. Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan 516030005	3,998	\$175,501,512 2.4%	\$143,207,454 3.5%	X	X			

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Union De Tronquistas De Puerto Rico Local 901 - Pension Plan 660344357	3,920	\$41,869,941 0.9%	\$42,419,466 0.9%	X	X			X
Local 365 UAW Pension Fund 116045281	3,813	\$217,796,837 12.3%	\$194,691,302 13.6%		X			
Building Laborers Local 310 Pension Fund 346573987	3,762	\$543,305,879 38.7%	\$168,255,723 66.6%				X	
Teamsters Local 641 Pension Fund 226220288	3,696	\$633,813,659 7.8%	\$407,382,476 11.6%	X				
Pension Plan Private Sanitation Union Local 813 IBT 131975659	3,503	\$300,682,361 34.2%	\$98,525,272 63.4%				X	
Local 734 Pension Fund 516040136	3,479	\$262,056,763 32.5%	\$118,748,855 51.8%	X	X			
I.B.E.W. Pacific Coast Pension Fund 946128032	3,413	\$369,247,080 39.6%	\$142,979,055 63.4%				X	
Carpenters Pension Fund of West Virginia 556027998	3,297	\$407,088,066 38.2%	\$109,963,800 70.7%				X	

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				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
America's Family Defined Benefit Plan 166103576	3,283	\$172,553,560 10.5%	\$80,159,442 20.2%		X			
CTDU - Pension Fund 366598153	3,231	\$91,841,273 41.4%	\$54,010,633 54.1%	X	X			
UFCW Local 174 Pension Fund 136219542	3,207	n/a	n/a					X
Pension Fund Local 445131864489	3,166	\$199,271,561 39.7%	\$51,057,600 74.1%				X	
New Orleans Employers-International Longshoremen's Association, AFL-CIO, Pension Plan 726023317	3,003	\$215,330,551 39.4%	\$83,150,700 61.8%				X	
Southwestern Pennsylvania & Western Maryland Area Teamsters & Employers Pension Fund 251046087	2,890	\$278,495,248 16.8%	\$151,539,392 27.0%		X			
Teamsters Employers Local 945 Pension Fund 226196388	2,881	\$137,911,743 37.1%	\$34,989,646 71.0%				X	

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				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Dairy Industry - Union Pension Plan for Philadelphia and Vicinity 236283288	2,723	\$181,856,324 39.5%	\$42,343,740 75.0%				X	
Local No. 863 Pension Plan 221598194	2,580	\$470,655,948 21.5%	\$263,210,707 32.8%	X	X			
Freight Drivers and Helpers Local Union No. 557 Pension Plan 526118055	2,482	\$252,441,853 18.9%	\$185,642,903 25.0%	X	X			
Teamsters Local Union No. 115 Pension Plan 236282827	2,363	\$155,592,685 37.4%	\$36,221,074 73.3%				X	
Local 966 Pension Plan 132640882	2,362	\$56,008,620 18.2%	\$37,324,546 26.2%	X	X			
South Florida Electrical Workers Pension Plan 596230530	2,360	\$165,678,345 36.4%	\$46,349,760 68.8%				X	
Northwest Bricklayers Pension Plan 936034946	2,246	\$210,066,977 30.4%	\$71,014,298 58.1%				X	
Local 584 Pension Trust Fund 516123679	2,189	\$253,624,892 9.8%	\$246,424,160 10.1%		X			

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				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Teamsters Local 11 Pension Fund 226172223	2,184	\$106,162,280 36.2%	\$38,621,965 61.5%				X	
Teamsters Local 814 Pension Fund 116234358	2,113	\$140,750,404 35.1%	\$46,477,925 63.7%				X	
Employers' - Warehousemen's Pension Trust Fund 952238031	2,107	\$88,259,121 40.6%	\$30,135,837 67.4%		X			
Warehouse Employees Union Local No. 730 Pension Trust Fund 526124754	2,049	\$321,461,504 32.3%	\$117,006,020 57.5%	X	X			
Local 805 IBT Pension & Retirement Plan 131917612	2,036	\$39,454,382 47.3%	\$15,551,553 69.3%			X		X
Asbestos Workers Philadelphia Pension Fund 236406511	1,952	\$370,665,862 37.6%	\$124,108,702 64.3%				X	
Iron Workers Local 17 Pension Fund 510161467	1,898	\$216,304,538 27.5%	\$117,349,577 41.2%			X	X	



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				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Pension Plan of the Welfare & Pension Fund Mid-Jersey Trucking 136043977	1,815	\$288,974,321 44.1%	\$84,637,261 73.3%		X	X		
Local 917 Pension Fund 136086164	1,801	\$33,955,477 30.7%	\$13,162,158 54.1%	X	X			
Alaska Plumbing and Pipefitting Industry Pension Plan 526103810	1,788	\$426,682,251 33.0%	\$139,796,905 62.4%				X	
Local 138 Pension Trust Fund 116170655	1,752	\$116,316,691 16.9%	\$98,941,035 20.2%	X	X			
U.A. Local Union No. 322 Pension Plan 216016638	1,751	\$274,627,650 28.3%	\$92,903,010 54.9%				X	
United Food & Commercial Workers Pension Fund of Northeastern Pennsylvania 236410991	1,725	n/a	n/a					X
Teamsters Local 277 Pension 136696819	1,695	\$51,589,991 36.8%	\$18,396,141 63.1%				X	

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San Francisco Lithographers Pension Trust 946052228	1,688	\$126,444,019 13.6%	\$124,764,276 13.8%		X			
Teamsters Local 469 Pension Plan 226172237	1,650	\$184,407,922 33.6%	\$99,206,995 49.3%		X			
Pressroom Unions Pension Trust Fund 136152896	1,611	\$111,633,614 54.1%	\$52,718,377 70.0%	X	X			
Building Material Drivers Local 436 Pension Fund 346665225	1,609	\$145,991,832 14.4%	\$84,514,449 24.2%	X	X			
Cement Masons Union Local 592 Pension Plan 231972409	1,608	\$195,873,314 35.6%	\$56,843,585 65.8%				X	
Local 837 Pension Plan 236527213	1,585	\$44,002,066 35.7%	\$13,516,454 65.9%		X			
Sheet Metal Workers Local Pension Plan 346666753	1,582	\$120,263,579 25.4%	\$60,368,939 41.3%			X		
Iron Workers' Locals No. 15 & 424 Pension Plan 66077019	1,532	\$161,072,150 31.1%	\$58,152,792 57.0%				X	

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Local 810 Affiliated Pension Plan 116027518	1,517	\$158,440,068 28.4%	\$69,056,293 47.7%		X			
UA of Plumbers & Pipefitters Local 51 Pension Plan 50499357	1,516	\$264,260,221 29.0%	\$96,788,981 53.2%				X	
Maryland Race Track Employees Pension Fund 526118068	1,504	\$63,457,776 33.2%	\$26,779,905 55.7%				X	
Retail Clerks Specialty Stores Pension Plan 946313558	1,487	\$57,948,378 28.7%	\$35,956,587 39.4%	X	X			
Operative Plasterers and Cement Masons Local No. 109 Pension Plan 346622619	1,464	\$169,423,146 38.4%	\$44,392,899 70.3%				X	
Fish Cannery - United Industrial Workers Pension Plan 956042211	1,425	\$16,173,073 49.6%	\$5,778,332 73.4%		X			

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Bricklayers & Allied Craftworkers Local No. 5 Pension Plan 800083075	1,412	\$135,413,955 32.4%	\$53,428,062 56.4%				X	
Graphic Communications Int'l Union Local 119BNY Printers League Pension Fund 136415392	1,342	\$97,522,129 21.2%	\$51,608,463 33.7%	X	X			
Laborers Local 265 Pension Plan 316127282	1,321	\$107,090,314 29.8%	\$49,950,882 49.3%		X			
Marine Carpenters Pension Fund 946272731	1,300	\$86,295,367 40.5%	\$40,847,670 59.0%		X			
Local 1922 Pension Fund 516128660	1,293	\$24,026,727 32.1%	\$5,277,874 68.3%	X				
Bakery Drivers & Salesmen Local 194 & Industry Pension Fund 226255484	1,286	\$122,912,103 29.9%	\$49,575,198 51.2%	X	X			

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IRC-FM In Southern California and Cabinet Makers, Millimen and Industrial Carpenters Local 721 Pension Trust Fund 516034191	1,265	n/a	n/a					X
Electricians Pension Plan, IBEW 995726057089	1,260	\$107,575,037 37.0%	\$35,416,075 63.0%				X	
Local Union 1158 I.B.E.W. Pension Fund - Pa232009068	1,246	\$34,415,265 29.1%	\$16,089,106 46.9%		X			
Laborers Local 235 Pension Fund 136186984	1,159	\$59,778,399 46.3%	\$9,843,110 85.2%					X
Central New York Laborers' Pension Fund 156016579	1,103	\$106,457,508 32.1%	\$39,119,190 56.3%				X	
Plumbers & Steamfitters Local 577 Pension Plan 316134953	1,101	\$130,710,740 35.8%	\$25,497,778 74.4%				X	
Twin Cities Bakery Drivers Pension Plan 416172265	1,099	\$104,107,299 37.9%	\$26,936,827 72.3%				X	

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Teamsters Local 408 Pension Plan 226172437	1,088	\$148,183,267 6.0%	\$129,156,571 7.4%		X			
I.B.E.W. Local Union No. 90 Pension Fund 66077020	1,082	\$161,815,942 28.8%	\$49,236,346 58.6%				X	
Ironworkers Local #16 Pension Plan 526148924	1,067	\$85,601,291 44.4%	\$28,299,079 72.1%			X		
International Brotherhood of Electrical Workers Local Union No 226 Open End Pension Fund 486171386	1,062	\$141,099,668 31.8%	\$43,609,049 61.7%				X	
Bricklayers Pension Plan of Western Pa 256121713	1,056	\$89,174,691 37.0%	\$17,829,679 75.8%				X	
Operative Plasterers & Cement Masons Officers & Employees Pension Fund 526135348	1,047	\$107,630,473 39.0%	\$24,668,579 74.5%				X	

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Sheet Metal Workers' Local No. 40 Pension Fund 66157817	1,022	\$168,900,479 20.7%	\$76,382,024 38.8%				X	
Local 447 Pension Fund 136121590	1,020	n/a	n/a					X
I.A. Of M. Motor City Pension Fund 386237143	985	\$35,562,317 62.4%	\$194,526 99.7%			X		
UFCW Local 174 Retail Pension Fund 131845497	980	n/a	n/a					X
Connecticut Health Care Associates Pension Fund 61313462	978	\$111,327,002 39.5%	\$19,516,971 80.3%				X	
Local 305 CIO Pension Fund 132864446	976	\$57,986,397 12.7%	\$20,219,839 29.9%				X	
UFCW Local 50 Pension Fund 136696824	970	n/a	n/a					X
Local 413 Pension Trust Fund 136621330	950	n/a	n/a					X



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Communications Workers Local 1109 Pension Fund 226298155	938	\$46,203,545 41.0%	\$18,383,240 63.2%	X	X			
Teamsters Local 617 Pension Fund 237356773	922	\$178,614,166 7.7%	\$100,164,756 13.8%					X
Pension and Insurance Fund of Local 1783 I.B.E.W. 131889643	904	\$50,996,173 31.4%	\$15,277,778 59.6%				X	
Ironworkers 340 Retirement Plan 386233975	876	\$134,569,995 18.1%	\$74,631,701 29.3%		X			
Bac Local #5 New York Pension Plan 146016608	842	\$86,783,977 14.0%	\$63,981,745 18.8%	X	X			
Teamsters Union Local No. 52 Pension Fund 516098763	831	\$132,157,470 15.6%	\$81,875,295 23.6%	X	X			
Printing Local 72 Industry Pension Plan 526033899	825	\$53,756,838 19.2%	\$31,148,637 29.9%	X	X			

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Ironworkers-Laborers Pension Plan Of Cumberland MD 526067609	799	\$97,582,890 21.4%	\$54,331,156 34.1%		X			
Chicago Newspaper Publishers Drivers Union Pension Trust 366019539	796	\$152,849,366 29.3%	\$64,622,345 51.6%				X	
Local 73 Retirement Fund 156016577	793	\$134,737,102 32.8%	\$50,053,286 56.5%				X	
Local 840 I. B. Of T. Pension Fund 136304568	786	\$24,248,093 36.6%	\$5,798,006 71.9%				X	
Bindery Industry Employers GCC/IBT Pension Plan 236209755	784	\$20,816,154 6.7%	\$12,396,760 11.3%		X			X
Alaska Ironworkers Pension Plan 916123695	784	\$48,550,387 49.9%	\$21,635,633 68.8%			X		

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Restated Pension Plan and Trust Agreement of Dairy Employees Union Local 17 Christian Labor Associati of the U.S.A. 956221757	776	\$15,344,018 44.0%	\$9,060,980 57.1%		X			
Midwestern Teamsters Pension Trust Fund 376117130	730	\$44,461,595 26.9%	\$18,205,895 47.4%	X	X			
Bricklayers & Allied Craftworkers Local No 3 NY Niagara Falls-Buffalo Chapter Pension Plan 160849723	706	\$78,769,139 19.9%	\$36,958,497 35.5%				X	
IBEW Local Union No. 527 Pension Plan 746213086	705	\$12,835,232 39.9%	\$3,389,476 73.2%				X	
Laborers' Local 130 Pension Fund 240866674	698	\$57,675,184 24.1%	\$28,335,344 40.9%	X				
Arizona Bricklayers Pension Trust Fund 516119487	694	\$20,137,885 57.0%	\$2,890,868 90.9%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Idaho Signatory Employers-Laborers Pension Plan 916145041	682	\$28,802,023 10.5%	\$18,237,719 15.6%	X	X			
Iron Workers L No.12 Pension Fund 141512731	660	\$77,932,651 29.6%	\$33,201,543 50.5%				X	
Plumbing and Pipefitting Industry Local 219 Pension Plan 346682376	657	\$86,109,266 29.9%	\$34,786,179 51.2%				X	
Retirement Plan of the Millmen's Retirement Trust of Washington 916134143	639	\$15,930,916 66.2%	\$5,028,743 86.2%	X	X			
Retirement Benefit Plan of GCIU Detroit Newspaper Union 13N With Detroit Area Newspaper Publishers 382131072	621	\$130,899,876 1.7%	\$103,950,053 2.2%	X	X			X
Teamsters Local Union No. 73 Pension Plan 510149915	616	\$17,914,935 49.9%	\$3,774,749 83.4%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Pacific Coast Shipyards Pension Fund 946128040	611	\$40,297,691 45.7%	\$22,188,432 60.0%		X			
Washington DC Cement Masons' Pension Trust Fund 526134655	606	\$43,985,015 37.7%	\$8,552,406 77.3%				X	
Plumbers and Steamfitters Loc 131 Pension Plan 516029575	605	\$53,210,470 28.0%	\$22,182,873 49.4%				X	
Laborers Local 91 Pension Plan 516031768	603	\$128,999,800 15.6%	\$65,639,394 26.6%				X	
Pension Fund of Moving Picture Machine Operators Union of Greater New York, Local 306 136613842	598	\$27,213,909 33.5%	\$15,829,367 47.8%		X			
Graphic Communications International Union Local 96-B Pension Fund 586110014	588	\$13,471,116 20.8%	\$7,489,611 32.0%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Radio, TV & Recording Arts Pension Fund 136159229	578	\$95,363,112 29.1%	\$52,963,947 44.3%		X			
Teamsters Local 102 Pension Fund 226106515	576	\$16,553,546 36.9%	\$8,900,041 52.1%	X	X			
Graphic Communications Union Local 2-C Retirement Benefit Plan 386047082	576	\$41,737,658 0.4%	\$40,008,550 0.5%	X	X			X
Local 298 Pension Fund I 16049445	570	\$23,896,998 10.5%	\$6,755,657 29.3%				X	
Flint Area Sheet Metal Workers Local 7-4 Pension Fund 386082372	566	\$87,941,093 34.8%	\$33,501,437 58.7%				X	
Maintenance Employees Teamsters Local 416 of Cleveland Pension Plan 516033958	554	n/a	n/a					X
ABGW Int'l Union AFL-CIO, CLC EDC #12 Pension Plan 236265658	530	\$23,891,538 17.2%	\$12,424,932 29.8%	X	X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Operative Plasterers and Cement Masons Local 394 Pension Trust Fund 516031325	530	\$4,529,547 52.1%	\$3,072,198 61.6%		X			
U.T.W.A. N.J. Union Employer Pension Plan 226196988	519	\$5,679,260 28.5%	\$3,350,256 40.3%		X			
Laborers' Int'l Union of Na Local 1822 Pension Fun 166147773	514	\$50,286,288 30.3%	\$24,821,293 49.1%				X	
Bricklayers Local No. 55 Pension Plan 316126985	506	\$29,214,413 30.1%	\$12,023,785 51.0%		X			
Southwest Marine Pension Trust 956123404	497	\$61,092,423 34.7%	\$21,911,808 61.3%				X	
New Bedford Fishermen's Pension Fund 223122225	492	\$12,112,075 37.8%	\$6,511,199 53.1%	X	X			
Sheet Metal Workers Local #20 South Bend Area Pension Fund 356054275	492	\$55,759,945 28.6%	\$21,363,940 51.3%				X	



Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Composition Roofers Local 42 Pension Plan 316127285	488	\$55,916,773 28.6%	\$26,916,349 47.4%		X	X		
Iron Workers Local 498 Defined Benefit Plan 363119818	479	\$65,344,439 26.5%	\$26,347,661 48.8%				X	
Ironworkers Local Union No. 402 Pension Fund 596227518	479	\$26,496,996 37.7%	\$8,286,918 66.3%				X	
Management-Labor Pension Fund Local 1730 IIa 136086163	478	\$64,168,817 8.3%	\$52,924,250 10.5%		X			
Toledo Roofers Local No 134 Pension Plan 346682179	470	\$33,586,428 36.1%	\$11,854,341 64.2%			X		
Pension Plan for Bricklayers & Stonemasons Union #2 of Norfolk, Virginia 546124583	467	\$26,581,169 29.7%	\$13,413,689 42.3%		X			
Retirement Plan of Bricklayers Local No. 1 of Rich 546060633	463	\$14,459,095 7.4%	\$8,105,481 10.7%	X	X			X

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Asbestos Workers Local 8 Retirement Trust Plan 316131266	444	\$91,079,494 26.3%	\$48,482,960 39.9%	X	X			
IBEW Eastern States Pension Plan 146032279	443	\$8,587,137 38.0%	\$3,930,374 57.3%	X	X			
Roofers Local No. 88 Pension Fund 346615264	436	\$43,638,294 39.1%	\$15,723,074 64.6%		X			
Central New York Painters & Allied Trades Defined Benefit Pension Plan 516079700	436	\$16,942,097 29.0%	\$9,257,419 43.0%				X	
Sheet Metal Workers Local #44 Retirement Income Plan 236537135	435	\$45,720,924 31.9%	\$12,905,237 64.5%				X	
Laborers Int'l Union of N.A. Local 1000 Pension Fd 146016586	432	\$64,009,900 17.7%	\$24,641,971 36.2%				X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Bricklayers & Allied Craftsmen Local 7 Pension 346666798	427	\$53,473,454 15.1%	\$31,371,189 24.0%	X	X	X		
International Association of Bridge, Structural, Ornamental & Reinforcing Ironworkers LU. No. 79 Pension Fund 546071250	427	\$35,860,120 22.8%	\$19,590,552 35.6%		X			
Beverage and Brewery Drivers Local 67 Pension Fund Retirement Plan 526120041	423	n/a	n/a					X
Local One Photoengravers Pension Fund 134200325	422	n/a	n/a					X
IBEW Local Union No. 237 Pension Plan 166094914	416	\$105,178,534 13.5%	\$54,260,752 25.0%		X	X		
Laborers' Pension Fund of Local Union No. 186 146048883	409	\$41,760,653 9.3%	\$40,116,864 9.7%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Chicago Foundry Workers Pension Plan 366115256	376	n/a	n/a					X
Production Workers Pension Fund 131976397	366	\$24,740,962 40.0%	\$9,560,440 62.2%	X	X			
Operative Plasterers Local No 82 Pension Fund 936075453	306	\$29,377,767 36.9%	\$12,712,069 58.5%			X	X	
Graphic Communications Union Local 17M Pension Trust Fund 356253328	301	n/a	n/a					X
Retirement Plan of Local 1102 Retirement Fund 135669982	294	n/a	n/a					X
Pension Plan of Local 47 Bricklayers And Allied Craftman 231996365	293	\$30,445,397 12.1%	\$14,338,299 22.8%	X				
Local 171 Pension Plan 376155648	286	\$7,007,275 36.9%	\$3,671,143 52.7%		X			

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Roofers Local No. 75 Pension Fund 311010072	282	\$20,256,391 31.6%	\$7,430,392 56.5%				X	
Insulators Local Union Number 112 Pension Trust Fund 720626673	276	n/a	n/a					X
Exhibition Employees Local 829 Pension Fund 132995659	276	\$27,643,331 48.8%	\$8,649,805 75.9%		X			
Paintmakers Local 1310 Pension Plan 226073036	274	n/a	n/a					X
Paper Handlers'-Publishers' Pension Fund 136104795	270	\$23,030,979 27.9%	\$11,326,477 45.7%	X	X			
Carpenters Industrial Council of Eastern Pennsylvania Pension Plan 231729633	251	n/a	n/a	X				X
Teamsters Local 575 Pension Fund 221921819	244	n/a	n/a					X

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Cement Masons Local Union 681 Pension Plan 746091787	218	\$9,809,621 1.2%	\$11,659,349 1.2%		X			X
Local 74 Metal Spinners Retirement Fund 136608708	211	n/a	n/a					X
Cement Masons Local 524 Pension Plan 310235930	211	\$10,880,103 25.7%	\$5,742,167 40.1%	X	X			
Roofers and Slaters Local No 248 Pension Plan 42316465	204	\$15,852,177 28.0%	\$5,642,409 52.8%	X	X			
Pension Plan of International Union of Bricklayers Allied Craftworkers, Local #15 Pa 236289032	202	\$18,755,424 37.4%	\$6,744,522 62.6%				X	
Bricklayers Pension Fund of West Virginia 556029961	191	\$7,001,672 32.0%	\$1,746,122 67.0%				X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Retirement Fund of Local 1482 Paint and Allied Products Manufacturers 135664312	162	\$12,520,115 4.6%	\$9,099,203 6.2%		X			X
Int'l Union of Tool, Die and Mold Makers Pension Plan 226238764	158	n/a	n/a					X
Graphic Communications Int'l Union No.147-B 516110199	134	n/a	n/a					X
Asbestos Workers Union Local No. 64 Pension Plan 730679063	132	\$10,814,655 0.1%	\$7,598,885 0.1%		X			
Operative Plasterers and Cement Masons New Orleans Area Pension Plan 726063351	122	\$1,335,863 74.5%	-\$431,300 112.8%	X				
Cumberland MD Teamsters Const. Ind. & Misc. Pension Fund 526072966	121	\$17,207,965 39.9%	\$4,745,110 72.2%				X	

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Teamsters Local 264 Van Drivers Pension Fund 516092142	118	n/a	n/a					X
Bricklayers and Allied Craftsmen Local 16 Pension Plan 946287225	115	\$10,898,002 23.5%	\$5,552,103 37.6%		X			
Cement Masons Local Union No. 521 Pension Fund 620857704	109	n/a	n/a					X
NMU Great Lakes Pension Plan 516049388	106	n/a	n/a					X
St. Louis Motion Picture Operators Pension Fund 621537180	101	\$2,412,925 36.4%	\$1,144,251 54.7%		X			
Pension Fund for the Employees of UFW of America & Related Organizations 136112258	100	\$10,294,808 23.1%	\$5,317,807 38.3%		X			



Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Plasterers and Cement Masons Local 94 Pension Fund 236445411	95	\$3,107,243 36.9%	\$1,341,449 57.7%			X	X	X
United Brewery Workers Local 87 Pension Plan 346615132	90	n/a	n/a					X
Local 1814 Riggers Pension Fund 516097308	83	\$3,191,983 59.9%	\$1,275,340 78.0%	X	X			
Milk Industry Office Employees Pension Fund 136600669	79	n/a	n/a					X
PMPS-ILA Local 1752 Pension Plan 636027176	78	\$2,747,815 68.2%	\$949,565 85.5%		X			
New Bedford Fish Lumpers Pension Plan 46357662	51	\$1,754,129 2.0%	\$1,191,843 2.9%				X	
Cement Masons Local 783 Pension Trust 741976110	48	\$3,056,614 5.1%	\$3,312,872 4.7%		X			X

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Local Union No. 466 Painters, Decorators and Paperhangers Pension Plan 146085295	46	\$4,584,599 10.3%	\$2,955,293 15.1%		X			
UIU-Newspaper Guild of Greater Philadelphia Pension Fund 236405043	45	\$256,212,209 28.1%	\$121,346,418 47.3%	X	X			
Carville National Leather Corp Pension P 141564964	40	n/a	n/a					X
Roofers Union Local No. 211 Pension Plan 386193877	26	n/a	n/a					X
Board of Trustees of the Cattle Shochtim Union Local 491 136218251	18	\$192,013 2.7%	\$132,448 3.8%		X			
International Alliance of Theatrical Stage Employees and Motion Picture Machine Operation Local Union 252 Pension Plan 946075587	13	\$563,917 6.4%	\$388,706 9.0%		X			X

Plan Name and Employer Identification Number (EIN)	Total Number of Participants	Underfunding and Funded Ratio (Current Basis) <sup>a</sup>	Underfunding and Funded Ratio (Actuarial Basis) <sup>a</sup>	Eligibility Criteria <sup>b</sup>				
				(1) Critical and Declining Status		(2) Approved Benefit Suspension Under MPRA	(3) Critical Status, Meets Specified Funding and Participant Criteria	(4) Insolvent but Not Terminated
				DOL Filing in 2020 or 2021	Critical and Declining Status in 2018 or 2019			
Local 32E Supplemental Pension And Retirement Fund 132929158	12	\$153,512 73.2%	\$153,512 73.2%	X	X			

**Source:** CRS analysis of Department of Labor (DOL), “Critical, Critical and Declining, Endangered and WRERA Status Notices,” <https://www.dol.gov/agencies/ebsa/about-ebsa/our-activities/public-disclosure/critical-status-notice>; DOL Form 5500 Data, <https://www.efast.dol.gov/portal/app/disseminate?execution=e1s1>; Department of the Treasury, “Applications for Benefit Suspension,” <https://home.treasury.gov/services/the-multiemployer-pension-reform-act-of-2014/applications-for-benefit-suspension>; and Pension Benefit Guaranty Corporation (PBGC), “Multiemployer Pension Plan Terminations, Mergers, and Insolvencies” data at <https://www.pbgc.gov/open/index>. CRS had saved copies of previous years’ PBGC data, which no longer appear to be available on the open data site. Archived data from FY2015 to FY2019 is available at <https://web.archive.org/web/20200228134317/https://www.pbgc.gov/sites/default/files/termination-merger-insolvency-notice.xlsx>.

**Notes:** This table does not provide a definitive list of plans that are eligible to receive special financial assistance. Eligibility under some criteria, such as those that have had an application to suspend benefits under the Multiemployer Pension Reform Act of 2014 approved, can be determined with certainty. However, other criteria depend on the financial condition of plans in 2020 through 2022. Data is not yet available for these years for all plans; this report uses the most recently available public data (from plan year 2018 or 2019) to determine plans that might be eligible. Additional plans might become eligible for special financial assistance based on their financial condition in plan years 2020 through 2022. Similarly, plans that may meet eligibility criteria based on 2018 or 2019 data might improve in 2020 through 2022 and would no longer meet the eligibility criteria.

More detailed information regarding eligibility will be available when PBGC issues regulations or guidance that specify the requirements for special financial assistance under ARPA. PBGC is required to issue regulations or guidance by July 9, 2021.

Eligibility criteria titled “Critical Status, Meets Specified Funding & Participant Criteria” indicates that the plan (1) is in critical status in any plan year from 2020 through 2022, (2) has a modified funded ratio of less than 40%, and (3) the active to inactive participant ratio is less than 2:3. The critical status designation uses the actuarial funded ratio. The modified funded ratio refers to the current funded ratio.

Total participant count is found on Line 5 of the main Form 5500.

Insolvent plans do not have to file Schedule MB. Funding information for plans without a Schedule MB is marked as “n/a.”

- a. Plans report two different measures of underfunding (the amount by which liabilities exceed assets) and funded ratios (the proportion of plan assets to plan liabilities). This is because plans report two values of assets and two values of liabilities: the actuarial value and current value of assets and the actuarial value and the current value (RPA '94, named for the Retirement Protection Act of 1994) of liabilities.

The two values of assets calculated under the two methods are generally similar. The two values of liabilities often differ. The main difference is the value of the discount rate that is used to value plan liabilities. The actuarial valuation of liabilities typically discounts them using the expected return on assets. The RPA '94 current liability uses a lower discount rate based around the interest rates on 30-year Treasury securities. The RPA '94 valuation method results in a higher valuation of plan liabilities compared to the actuarial valuation method, so the funded ratio on a current basis is typically lower than the funded ratio on an actuarial basis. The underfunding on a current basis is typically higher than the underfunding on an actuarial basis.

Underfunding and funded ratios on an RPA '94 (current) basis are calculated using the current value of assets (Schedule MB, Line 1b(1)) and the RPA '94 current liability (Schedule MB, Line 1d(2)(a)). Underfunding and funded ratios on an actuarial basis are calculated using the actuarial value of assets (Schedule MB, Line 1b(2)) and the actuarial value of liabilities (Schedule MB, Line 1c(3)).

- b. Funded ratios for determining zone status (critical status and critical and declining status) are calculated on an actuarial basis. Funded ratios for Criteria 3 are calculated on a current basis.

## **Appendix. Multiemployer Defined Benefit Pension Plans That Meet or Might Meet Eligibility Criteria for Special Financial Assistance Under the American Rescue Plan Act of 2021 (ARPA; P.L. 117-2), Organized by Criteria**

As an alternative to **Table 2**, which lists plans and each of the four criteria that a particular plan meets, this appendix separately lists each of the four eligibility criteria and the plans that potentially meet each of the criteria. Plans, along with their Employer Identification Numbers (EINs), are listed in alphabetical order under each criteria. Plan names are generally listed as they appear on the Form 5500 filings (including misspellings and inconsistent abbreviations) to enable searching on the DOL website. Some plans potentially meet more than one criteria; these plans appear in multiple categories.

This appendix does not provide a definitive list of plans that are eligible to receive special financial assistance. Eligibility under some criteria, such as those that have had an application to suspend benefits under MPRA approved, can be determined with certainty. However, other criteria depend on the financial condition of plans in 2020 through 2022. Data is not yet available for these years for all plans; this report uses the most recently available public data (from plan year 2018 or 2019) to determine plans that might be eligible. Additional plans may become eligible for special financial assistance based on their financial condition in plan years 2020 through 2022. Similarly, plans that meet eligibility criteria based on their 2018 or 2019 data might improve and would no longer meet eligibility criteria based on their 2020 through 2022 data.

More detailed information regarding eligibility will be available when PBGC issues regulations or guidance that specify the requirements to apply for special financial assistance under ARPA. PBGC is required to issue regulations or guidance by July 9, 2021.

### **Plan Is in Critical and Declining Status in Any Plan Year from 2020 Through 2022**

The following plans (along with their EINs) filed a critical and declining status notice with the Department of Labor in 2020 or 2021.<sup>20</sup>

1. ABGW Int'l Union AFL-CIO, CLC EDC #12 Pension Plan / 236265658
2. American Federation of Musicians and Employers' Pension Fund and Subsidiary / 516120204
3. Asbestos Workers Local 8 Retirement Trust Plan / 316131266
4. Automotive Industries Pension Plan / 941133245
5. BAC Local #5 New York Pension Plan / 146016608

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<sup>20</sup> The funding status notices are available at <https://www.dol.gov/agencies/ebsa/about-ebsa/our-activities/public-disclosure/critical-status-notices>. All but one plan status notice is from 2020. In order to facilitate searching for plans' Form 5500 filing on the DOL website, plan names have been changed from the name on the DOL website to the name on the Form 5000. Form 5500 filings are available at <https://www.efast.dol.gov/portal/app/disseminatePublic?execution=e2s1>.

6. Bakery & Confectionery Union & Industry International Pension Fund / 526118572
7. Bakery Drivers & Salesmen Local 194 & Industry Pension Fund / 226255484
8. Bricklayers & Allied Craftsmen Local 7 Pension / 346666798
9. Building Material Drivers Local 436 Pension Fund / 346665225
10. Carpenters Industrial Council of Eastern Pennsylvania Pension Plan / 231729633
11. Carpenters' Pension Trust Fund - Detroit and Vicinity / 386242188
12. Cement Masons Local 524 Pension Plan / 310235930
13. Central States, Southeast & Southwest Areas Pension Plan / 366044243
14. Communications Workers Local 1109 Pension Fund / 226298155
15. CTDU - Pension Fund / 366598153
16. CWA/ITU Negotiated Pension Plan / 136212879
17. Freight Drivers and Helpers Local Union No. 557 Pension Plan / 526118055
18. GCIU - Employer Retirement Benefit Plan / 916024903
19. Graphic Arts Industry Joint Pension Trust / 521074215
20. Graphic Communications Conference of The International Brotherhood of Teamsters National Pension Fund / 526118568
21. Graphic Communications Int'l Union Local 119B NY Printers League Pension Fund / 136415392
22. Graphic Communications Union Local 2-C Retirement Benefit Plan / 386047082
23. IBEW Eastern States Pension Plan / 146032279
24. Idaho Signatory Employers-Laborers Pension Plan / 916145041
25. Laborers' Local 130 Pension Fund / 240866674
26. Local 138 Pension Trust Fund / 116170655
27. Local 1814 Riggers Pension Fund / 516097308
28. Local 1922 Pension Fund / 516128660
29. Local 210'S Pension Plan / 132562528
30. Local 32E Supplemental Pension and Retirement Fund / 132929158
31. Local 734 Pension Fund / 516040136
32. Local 917 Pension Fund / 136086164
33. Local 966 Pension Plan / 132640882
34. Local No. 863 Pension Plan / 221598194
35. Midwestern Teamsters Pension Trust Fund / 376117130
36. New Bedford Fishermen's Pension Fund / 223122225
37. Operative Plasterers and Cement Masons New Orleans Area Pension Plan / 726063351
38. Oregon Processors Seasonal Employees Pension Plan / 930694182
39. Paper Handlers'-Publishers' Pension Fund / 136104795
40. Pension Plan of Local 47 Bricklayers and Allied Craftman / 231996365
41. Pressroom Unions Pension Trust Fund / 136152896

42. Printing Local 72 Industry Pension Plan / 526033899
43. Production Workers Pension Fund / 131976397
44. Retail Clerks Specialty Stores Pension Plan / 946313558
45. Retirement Benefit Plan of GCIU Detroit Newspaper Union 13N With Detroit Area Newspaper Publishers / 382131072
46. Retirement Plan of Bricklayers Local No. 1 of Rich / 546060633
47. Retirement Plan of The Millmen's Retirement Trust of Washington / 916134143
48. Roofers and Slaters Local No 248 Pension Plan / 42316465
49. So. CA, AZ, CO, & So. Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan / 516030005
50. SW OH Regional Council of Carpenters Pension Plan / 316127287
51. Teamsters Local 102 Pension Fund / 226106515
52. Teamsters Local 210 Affiliated Pension Trust Fund / 203856052
53. Teamsters Local 641 Pension Fund / 226220288
54. Teamsters Union Local No. 52 Pension Fund / 516098763
55. UFCW Local One Pension Fund / 166144007
56. UFCW Union & Participating Food Industry Employers Tri-State Pension Fund / 236396097
57. UIU-Newspaper Guild of Greater Philadelphia Pension Fund / 236405043
58. Union De Tronquistas De Puerto Rico Local 901 - Pension Plan / 660344357
59. United Food and Commercial Workers Union Local 152 Retail Meat Pension Plan / 236209656
60. United Food and Commercial Workers Unions & Employers Midwest Pension Fund / 366508328
61. United Food and Commercial Workers Unions and Employers Pension Plan / 396069053
62. United Furniture Workers Pension Fund A/ 135511877
63. Warehouse Employees Union Local No. 730 Pension Trust Fund / 526124754
64. Whse Employees Union Local 169 and Employers Joint Pension Fund / 236230368

## **Critical and Declining Status in Plan Year 2018 or 2019**

The following plans indicated on their Form 5500 filings that they were in critical and declining status in plan year 2018 or 2019.<sup>21</sup> Plans that were in critical and declining status in 2018 or 2019, improved their funding, and filed critical status notices or endangered status notices with DOL in 2020 or 2021 were not included as having met this criteria (though these plans might qualify for special financial assistance under other criteria).<sup>22</sup>

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<sup>21</sup> Plans that were in critical status in 2019 or filed critical or endangered status filings with DOL in 2020 were removed from the list. The Form 5500 datasets for 2018 and 2019 are available at <https://www.dol.gov/agencies/ebsa/about-ebsa/our-activities/public-disclosure/foia/form-5500-datasets>.

<sup>22</sup> Several large plans that were in critical and declining status in 2019 filed critical status notices to DOL in 2020, did

1. ABGW Int'l Union AFL-CIO, CLC EDC #12 Pension Plan / 236265658
2. American Federation of Musicians and Employers' Pension Fund and Subsidiary / 516120204
3. America's Family Defined Benefit Plan / 166103576
4. Arizona Bricklayers Pension Trust Fund / 516119487
5. Asbestos Workers Local 8 Retirement Trust Plan / 316131266
6. Asbestos Workers Union Local No. 64 Pension Plan / 730679063
7. Automotive Industries Pension Plan / 941133245
8. BAC Local #5 New York Pension Plan / 146016608
9. Bakery & Confectionery Union & Industry International Pension Fund / 526118572
10. Bakery Drivers & Salesmen Local 194 & Industry Pension Fund / 226255484
11. Bindery Industry Employers GCC / IBT Pension Plan / 236209755
12. Board Of Trustees of the Cattle Shochtim Union Local 491 / 136218251
13. Bricklayers & Allied Craftsmen Local 7 Pension / 346666798
14. Bricklayers and Allied Craftsmen Local 16 Pension Plan / 946287225
15. Bricklayers Local No. 55 Pension Plan / 316126985
16. Building Material Drivers Local 436 Pension Fund / 346665225
17. Carpenters' Pension Trust Fund - Detroit and Vicinity / 386242188
18. Cement Masons Local 524 Pension Plan / 310235930
19. Cement Masons Local 783 Pension Trust / 741976110
20. Cement Masons Local Union 681 Pension Plan / 746091787
21. Central States, Southeast & Southwest Areas Pension Plan / 366044243
22. Communications Workers Local 1109 Pension Fund / 226298155
23. Composition Roofers Local 42 Pension Plan / 316127285
24. CTDU - Pension Fund/366598153
25. CWA/ITU Negotiated Pension Plan/136212879
26. Distributors Association Warehousemens Pension Trust/940294755
27. Employers' - Warehousemen's Pension Trust Fund/952238031
28. Exhibition Employees Local 829 Pension Fund / 132995659
29. Fish Cannery - United Industrial Workers Pension Plan / 956042211
30. Freight Drivers and Helpers Local Union No. 557 Pension Plan / 526118055
31. GCIU - Employer Retirement Benefit Plan / 916024903
32. Graphic Arts Industry Joint Pension Trust / 521074215

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not meet any other criteria based on the most recent available data, and so are not included in **Table 2**. These plans include the United Mine Workers of America 1974 Pension Plan (UMWA), the Pace Industry Union-Management Pension Fund, the National Integrated Group Pension Plan, and the FELRA & UFCW Pension Plan, each of which has over 50,000 participants. These plans might qualify for special financial assistance under Criteria 3 based on their financial status in 2020-2022. However, funding and participant data for plan year 2020 is not yet available, so eligibility under Criteria 3 cannot be determined. The future funded status of the UMWA plan could improve as a result of annual financial assistance provided in P.L. 116-94.



33. Graphic Communications Conference of the International Brotherhood of Teamsters National Pension Fund / 526118568
34. Graphic Communications International Union Local 96-B Pension Fund / 586110014
35. Graphic Communications Int'l Union Local 119B NY Printers League Pension Fund / 136415392
36. Graphic Communications Union Local 2-C Retirement Benefit Plan / 386047082
37. IBEW Eastern States Pension Plan / 146032279
38. IBEW Local Union No. 237 Pension Plan / 166094914
39. Idaho Signatory Employers-Laborers Pension Plan / 916145041
40. International Alliance of Theatrical Stage Employees and Motion Picture Machine Operation Local Union 252 Pension Plan / 946075587
41. International Association of Bridge, Structural, Ornamental & Reinforcing Ironworkers L.U. No. 79 Pension Fund / 546071250
42. Ironworkers 340 Retirement Plan / 386233975
43. Ironworkers-Laborers Pension Plan of Cumberland MD / 526067609
44. IUE-CWA Pension Plan / 226250252
45. Laborers Local 265 Pension Plan / 316127282
46. Laborers' Pension Fund of Local Union No. 186 / 146048883
47. Local 138 Pension Trust Fund / 116170655
48. Local 153 Pension Fund / 132864289
49. Local 171 Pension Plan / 376155648
50. Local 1814 Riggers Pension Fund / 516097308
51. Local 210'S Pension Plan / 132562528
52. Local 32E Supplemental Pension and Retirement Fund / 132929158
53. Local 365 UAW Pension Fund / 116045281
54. Local 584 Pension Trust Fund / 516123679
55. Local 734 Pension Fund / 516040136
56. Local 807 Labor Management Pension Fund / 516099111
57. Local 810 Affiliated Pension Plan / 116027518
58. Local 837 Pension Plan / 236527213
59. Local 888 Pension Fund / 136367793
60. Local 917 Pension Fund / 136086164
61. Local 966 Pension Plan / 132640882
62. Local No. 863 Pension Plan / 221598194
63. Local Union 1158 I.B.E.W. Pension Fund - Pa / 232009068
64. Local Union No. 466 Painters, Decorators and Paperhangers Pension Plan / 146085295
65. Management-Labor Pension Fund Local 1730 ILA / 136086163
66. Marine Carpenters Pension Fund / 946272731
67. Midwestern Teamsters Pension Trust Fund / 376117130

68. New Bedford Fishermen's Pension Fund / 223122225
69. New England Teamsters & Trucking Industry Pension / 46372430
70. Operative Plasterers and Cement Masons Local 394 Pension Trust Fund / 516031325
71. Oregon Processors Seasonal Employees Pension Plan / 930694182
72. Pacific Coast Shipyards Pension Fund / 946128040
73. Paper Handlers'-Publishers' Pension Fund / 136104795
74. Pension Fund for the Employees of UFW of America & Related Organizations / 136112258
75. Pension Fund of Moving Picture Machine Operators Union of Greater New York, Local 306 / 136613842
76. Pension Plan for Bricklayers & Stonemasons Union #2 of Norfolk, Virginia / 546124583
77. Pension Plan of the Welfare & Pension Fund Mid-Jersey Trucking / 136043977
78. PMPS-ILALocal 1752 Pension Plan / 636027176
79. Pressroom Unions Pension Trust Fund / 136152896
80. Printing Local 72 Industry Pension Plan / 526033899
81. Production Workers Pension Fund / 131976397
82. Radio, TV & Recording Arts Pension Fund / 136159229
83. Restated Pension Plan and Trust Agreement of Dairy Employees Union Local 17 Christian Labor Associati of the U.S.A. / 956221757
84. Retail Clerks Specialty Stores Pension Plan / 946313558
85. Retirement Benefit Plan of GCIU Detroit Newspaper Union 13N with Detroit Area Newspaper Publishers / 382131072
86. Retirement Fund of Local 1482 Paint and Allied Products Manufacturers / 135664312
87. Retirement Plan of Bricklayers Local No. 1 of Rich / 546060633
88. Retirement Plan of the Millmen's Retirement Trust of Washington / 916134143
89. Road Carriers Local 707 Pension Fund / 516106510
90. Roofers and Slaters Local No 248 Pension Plan / 42316465
91. Roofers Local No. 88 Pension Fund / 346615264
92. San Francisco Lithographers Pension Trust / 946052228
93. So. CA, AZ, CO, & So. Nevada Glaziers, Architectural Metal & Glass Workers Pension Plan / 516030005
94. Southwestern Pennsylvania & Western Maryland Area Teamsters & Employers Pension Fund / 251046087
95. St. Louis Motion Picture Operators Pension Fund / 621537180
96. SW OH Regional Council of Carpenters Pension Plan / 316127287
97. Teamsters Local 102 Pension Fund / 226106515
98. Teamsters Local 210 Affiliated Pension Trust Fund / 203856052
99. Teamsters Local 408 Pension Plan / 226172437

100. Teamsters Local 469 Pension Plan / 226172237
101. Teamsters Local Union No. 73 Pension Plan / 510149915
102. Teamsters Union Local No. 52 Pension Fund / 516098763
103. The Newspaper Guild International Pension Plan / 521082662
104. Trucking Employees of North Jersey Pension Fund / 226063702
105. U.F.C.W. District Union Local Two & Employers Pension Fund / 436049855
106. U.T.W.A. N.J. Union Employer Pension Plan / 226196988
107. UFCW Union & Participating Food Industry Employers Tri-State Pension Fund / 236396097
108. UIU-Newspaper Guild of Greater Philadelphia Pension Fund / 236405043
109. Union De Tronquistas De Puerto Rico Local 901 - Pension Plan / 660344357
110. United Food and Commercial Workers Union Local 152 Retail Meat Pension Plan / 236209656
111. United Food and Commercial Workers Unions & Employers Midwest Pension Fund / 366508328
112. United Food and Commercial Workers Unions and Employers Pension Plan / 396069053
113. United Wire, Metal & Machine Pension Fund / 136596940
114. Warehouse Employees Union Local No. 730 Pension Trust Fund / 526124754
115. Whse Employees Union Local 169 and Employers Joint Pension Fund / 236230368

## **Plan Has Been Approved to Suspend Benefits Under MPRA as of March 11, 2021**

The following plans had been approved to suspend benefits under MPRA as of March 11, 2021.<sup>23</sup>

1. Alaska Ironworkers Pension Plan / 916123695
2. Bricklayers & Allied Craftsmen Local 7 Pension / 346666798
3. Composition Roofers Local 42 Pension Plan / 316127285
4. I.A. of M. Motor City Pension Fund / 386237143
5. IBEW Local Union No. 237 Pension Plan / 166094914
6. Iron Workers Local 17 Pension Fund / 510161467
7. Ironworkers Local #16 Pension Plan / 526148924
8. Local 805 IBT Pension & Retirement Plan / 131917612
9. New York State Teamsters Conference Pension & Retirement Fund / 166063585
10. Operative Plasterers Local No 82 Pension Fund / 936075453
11. Pension Plan of the Welfare & Pension Fund Mid-Jersey Trucking / 136043977

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<sup>23</sup> The applications are available at <https://home.treasury.gov/services/the-multiemployer-pension-reform-act-of-2014/applications-for-benefit-suspension>.

12. Plasterers and Cement Masons Local 94 Pension Fund / 236445411
13. Sheet Metal Workers Local Pension Plan / 346666753
14. SW Oh Regional Council of Carpenters Pension Plan / 316127287
15. Toledo Roofers Local No 134 Pension Plan / 346682179
16. United Furniture Workers Pension Fund A/ 135511877
17. Western Pennsylvania Teamsters and Employers Pension Fund / 256029946
18. Western States Office & Professional Employees Pension Fund / 946076144

## **Plan Is in Critical Status in Any Year from 2020 Through 2022 and Meets Specified Participant and Funding Requirements**

The following plans were in critical status and met specified participant and funding requirements based on their 2018 or 2019 Form 5500 filings. Plans that (1) met the criteria in 2018 but not in 2019 or (2) filed an endangered or a critical and declining status notice with DOL in 2019, 2020, or 2021, are not included in the list below.

1. Alaska Plumbing and Pipefitting Industry Pension Plan / 526103810
2. Alaska United Food & Commercial Workers Pension Fund / 916123694
3. Asbestos Workers Philadelphia Pension Fund / 236406511
4. Bricklayers & Allied Craftworkers Local No 3 NY Niagara Falls-Buffalo Chapter Pension Plan / 160849723
5. Bricklayers & Allied Craftworkers Local No. 5 Pension Plan / 800083075
6. Bricklayers Pension Fund of West Virginia / 556029961
7. Bricklayers Pension Plan of Western Pa / 256121713
8. Building Laborers Local 310 Pension Fund / 346573987
9. Carpenters Pension Fund of West Virginia / 556027998
10. Cement Masons Union Local 592 Pension Plan / 231972409
11. Central New York Laborers' Pension Fund / 156016579
12. Central New York Painters & Allied Trades Defined Benefit Pension Plan / 516079700
13. Chicago Newspaper Publishers Drivers Union Pension Trust / 366019539
14. Cleveland Bakers and Teamsters Pension Fund / 340904419
15. Connecticut Health Care Associates Pension Fund / 61313462
16. Construction Industry and Laborers Joint Pension Trust for So Nevada, Plan A / 880135695
17. Cumberland MD Teamsters Const. Ind. & Misc. Pension Fund / 526072966
18. Dairy Industry - Union Pension Plan For Philadelphia and Vicinity / 236283288
19. Electricians Pension Plan, IBEW 995 / 726057089
20. Flint Area Sheet Metal Workers Local 7-4 Pension Fund / 386082372
21. I.B.E.W. Local Union No. 90 Pension Fund / 66077020
22. I.B.E.W. Pacific Coast Pension Fund / 946128032
23. IBEW Local Union No. 527 Pension Plan / 746213086

24. Indiana Carpenters Pension Fund / 356057648
25. International Brotherhood of Electrical Workers Local Union No 226 Open End Pension Fund / 486171386
26. Iron Workers L. No.12 Pension Fund / 141512731
27. Iron Workers Local 17 Pension Fund / 510161467
28. Iron Workers Local 498 Defined Benefit Plan / 363119818
29. Iron Workers' Locals No. 15 & 424 Pension Plan / 66077019
30. Ironworkers Local Union No. 402 Pension Fund / 596227518
31. Kansas Construction Trades Open End Pension Trust Fund / 486171387
32. Laborers Int'l Union of N.A. Local 1000 Pension Fd / 146016586
33. Laborers' Int'l Union of Na Local 1822 Pension Fun / 166147773
34. Laborers Local 91 Pension Plan / 516031768
35. Laborers National Pension Fund / 751280827
36. Local 1245 Labor-Management Pension Fund / 516090661
37. Local 298 Pension Fund / 116049445
38. Local 305 CIO Pension Fund / 132864446
39. Local 73 Retirement Fund / 156016577
40. Local 840 I. B. of T. Pension Fund / 136304568
41. Maryland Race Track Employees Pension Fund / 526118068
42. New Bedford Fish Lumpers Pension Plan / 46357662
43. New Jersey Building Laborers Statewide Pension Fund / 226077693
44. New Orleans Employers-International Longshoremen's Association, AFL-CIO, Pension Plan / 726023317
45. New York State Teamsters Conference Pension & Retirement Fund / 166063585
46. Northwest Bricklayers Pension Plan / 936034946
47. Ohio Carpenters' Pension Plan / 346574360
48. Operating Engineers' Local 324 Pension Fund / 381900637
49. Operative Plasterers & Cement Masons Officers & Employees Pension Fund / 526135348
50. Operative Plasterers and Cement Masons Local No. 109 Pension Plan / 346622619
51. Operative Plasterers Local No 82 Pension Fund / 936075453
52. Pension and Insurance Fund of Local 1783 I.B.E. W. / 131889643
53. Pension Fund for Hospital and Health Care Employees, Philadelphia and Vicinity / 232627428
54. Pension Fund Local 445 / 131864489
55. Pension Plan of International Union of Bricklayers Allied Craftworkers, Local #15 Pa / 236289032
56. Pension Plan Private Sanitation Union Local 813 IBT / 131975659
57. Plasterers and Cement Masons Local 94 Pension Fund / 236445411
58. Plumbers & Steamfitters Local 577 Pension Plan / 316134953

59. Plumbers and Steamfitters LOC 131 Pension Plan / 516029575
60. Plumbing and Pipefitting Industry Local 219 Pension Plan / 346682376
61. Resilient Floor Covering Pension Fund / 946284071
62. Retail, Wholesale & Department Store International Union and Industry Pension Fund / 630708442
63. Roofers Local No. 75 Pension Fund / 311010072
64. Sheet Metal Workers Local #20 South Bend Area Pension Fund / 356054275
65. Sheet Metal Workers Local #44 Retirement Income Plan / 236537135
66. Sheet Metal Workers' Local No. 40 Pension Fund / 66157817
67. So CA UFCW Unions & Food Employers Joint Pension Trust Fund / 951939092
68. Soft Drink and Brewery Workers Union Local 812 Retirement Fund / 135660090
69. South Florida Electrical Workers Pension Plan / 596230530
70. Southwest Marine Pension Trust / 956123404
71. Teamsters Employers Local 945 Pension Fund / 226196388
72. Teamsters Local 11 Pension Fund / 226172223
73. Teamsters Local 277 Pension / 136696819
74. Teamsters Local 814 Pension Fund / 116234358
75. Teamsters Local Union No. 115 Pension Plan / 236282827
76. The Legacy Plan of the Unite Here Retirement Fund / 820994119
77. Twin Cities Bakery Drivers Pension Plan / 416172265
78. U.A. Local Union No. 322 Pension Plan / 216016638
79. UA of Plumbers & Pipefitters Local 51 Pension Plan / 50499357
80. UFCW - Northern California Employers Joint Pension / 946313554
81. UFCW Regional Pension Fund / 166062287
82. UFCW Unions and Participating Employers Pension Plan / 526117495
83. United Food & Commercial Workers Union - Employer Pension Fund / 346665155
84. Upstate New York Engineers Pension Fund / 150614642
85. Washington DC Cement Masons' Pension Trust Fund / 526134655

### **Plan Became Insolvent After December 14, 2014, and Was Not Terminated by the Date of Enactment of ARPA (March 11, 2021)**

The following plans became insolvent after December 14, 2014, and were not terminated by March 11, 2021.<sup>24</sup>

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<sup>24</sup> The most recent data is available for download under the file name “Multiemployer Pension Plan Terminations, Mergers, and Insolvencies” at <https://www.pbpc.gov/open/index>. CRS had saved copies of previous years’ data, which no longer appear to be available on the open data site. Archived data from FY2015 to FY2019 is available at <https://web.archive.org/web/20200228134317/https://www.pbpc.gov/sites/default/files/termination-merger-insolvency-notices.xlsx>.

1. Carpenters Industrial Council of Eastern Pennsylvania Pension Plan / 231729633
2. United Furniture Workers Successor Pension Fund / 822674654
3. UFCW Local 174 Pension Fund / 136219542
4. United Food & Commercial Workers Pension Fund of Northeastern Pennsylvania / 236410991
5. IRC-FM In Southern California and Cabinet Makers, Millimen and Industrial Carpenters Local 721 Pension Trust Fund / 516034191
6. Local 447 Pension Fund / 136121590
7. UFCW Local 174 Retail Pension Fund / 131845497
8. UFCW Local 50 Pension Fund / 136696824
9. Local 413 Pension Trust Fund / 136621330
10. Maintenance Employees Teamsters Local 416 of Cleveland Pension Plan / 516033958
11. Beverage and Brewery Drivers Local 67 Pension Fund Retirement Plan / 526120041
12. Local One Photoengravers Pension Fund / 134200325
13. Chicago Foundry Workers Pension Plan / 366115256
14. Graphic Communications Union Local 17M Pension Trust Fund / 356253328
15. Retirement Plan of Local 1102 Retirement Fund / 135669982
16. Insulators Local Union Number 112 Pension Trust Fund / 720626673
17. Paintmakers Local 1310 Pension Plan / 226073036
18. Teamsters Local 575 Pension Fund / 221921819
19. Local 74 Metal Spinners Retirement Fund / 136608708
20. Int'l Union of Tool, Die and Mold Makers Pension Plan / 226238764
21. Graphic Communications Int'l Union No.147-B/ 516110199
22. Teamsters Local 264 Van Drivers Pension Fund / 516092142
23. NMU Great Lakes Pension Plan / 516049388
24. Cement Masons Local Union No. 521 Pension Fund / 620857704
25. United Brewery Workers Local 87 Pension Plan / 346615132
26. Milk Industry Office Employees Pension Fund / 136600669
27. Carville National Leather Corp Pension P / 141564964
28. Roofers Union Local No. 211 Pension Plan / 386193877
29. Road Carriers Local 707 Pension Fund / 516106510
30. Union De Tronquistas De Puerto Rico Local 901 - Pension Plan / 660344357
31. Local 805 IBT Pension & Retirement Plan / 131917612
32. Laborers Local 235 Pension Fund / 136186984
33. Teamsters Local 617 Pension Fund / 237356773
34. Bindery Industry Employers GCC / IBT Pension Plan / 236209755
35. Retirement Benefit Plan of GCIU Detroit Newspaper Union 13N with Detroit Area Newspaper Publishers / 382131072



36. Graphic Communications Union Local 2-C Retirement Benefit Plan / 386047082
37. Retirement Plan of Bricklayers Local No. 1 of Rich / 546060633
38. Cement Masons Local Union 681 Pension Plan / 746091787
39. Retirement Fund of Local 1482 Paint and Allied Products Manufacturers / 135664312
40. Plasterers and Cement Masons Local 94 Pension Fund / 236445411
41. Cement Masons Local 783 Pension Trust / 741976110
42. International Alliance of Theatrical Stage Employees and Motion Picture Machine Operation Local Union 252 Pension Plan / 9460755

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